

NEBRASKA PUBLICATION 1346N

APPENDIX F

MISCELLANEOUS TABLES FOR TAX YEAR 2007

The information in this document is intended to assist software developers in the Federal/State Electronic Filing Program to prepare Nebraska returns. This document is intended to be used in conjunction with Nebraska Publication 1346N, Information for Software Developers for Tax Year 2007. This document supplements that publication.

TAX RATES ON NEBRASKA TAXABLE INCOME

Subtract **\$111** from the tax table calculation for each federal personal exemption allowed.

FILING STATUS 1; SINGLE TAXPAYER

IF TAXABLE INCOME IS: OVER - BUT NOT OVER	THE NEBRASKA TAX IS:
\$ 0 \$ 2,400	2.56% OF THE INCOME
\$ 2,400 \$ 17,500	\$ 61.44 + 3.57% OF THE EXCESS OVER \$2,400
\$17,500 \$ 27,000	\$ 600.51 + 5.12% OF THE EXCESS OVER \$17,500
\$27,000 \$ ---	\$1,086.91 + 6.84% OF THE EXCESS OVER \$27,000*

FILING STATUS 2; MARRIED FILING JOINT

IF TAXABLE INCOME IS: OVER - BUT NOT OVER	THE NEBRASKA TAX IS:
\$ 0 \$ 4,800	2.56% OF THE INCOME
\$ 4,800 \$ 35,000	\$ 122.88 + 3.57% OF THE EXCESS OVER \$4,800
\$35,000 \$ 54,000	\$1,201.02 + 5.12% OF THE EXCESS OVER \$35,000
\$54,000 \$ ---	\$2,173.82 + 6.84% OF THE EXCESS OVER \$54,000*

FILING STATUS 3; MARRIED FILING SEPARATE

IF TAXABLE INCOME IS: OVER - BUT NOT OVER	THE NEBRASKA TAX IS:
\$ 0 \$ 2,400	2.56% OF THE INCOME
\$ 2,400 \$ 17,500	\$ 61.44 + 3.57% OF THE EXCESS OVER \$2,400
\$17,500 \$ 27,000	\$ 600.51 + 5.12% OF THE EXCESS OVER \$17,500
\$27,000 \$ ---	\$1,086.91 + 6.84% OF THE EXCESS OVER \$27,000*

FILING STATUS 4; HEAD OF HOUSEHOLD

IF TAXABLE INCOME IS: OVER - BUT NOT OVER	THE NEBRASKA TAX IS:
\$ 0 \$ 4,500	2.56% OF THE THE INCOME
\$ 4,500 \$ 28,000	\$ 115.20 + 3.57% OF THE EXCESS OVER \$4,500
\$28,000 \$ 40,000	\$ 954.15 + 5.12% OF THE EXCESS OVER \$28,000
\$40,000 \$ ---	\$1,568.55 + 6.84% OF THE EXCESS OVER \$40,000*

TAX YEAR 2007 ADDITIONAL TAX RATE SCHEDULE

(CHANGED AS OF 09/05/2007) IF FEDERAL ADJUSTED GROSS INCOME IS MORE THAN **\$156,400** (**\$78,200** IF MARRIED FILING SEPARATE), USE NEBRASKA THE ADDITIONAL TAX RATE SCHEDULE AND TAX WORKSHEET BELOW TO DETERMINE TAX FOR 1040N LINE 15.

SINGLE: (FILE STATUS = 1)

IF AGI IS OVER	BUT NOT OVER	THE TAX TO ADD IS
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\$156,400	\$180,400	0.428% OF AGI ABOVE \$156,400
\$180,400	\$331,400	\$102.72 + 0.327% OF EXCESS OVER \$180,400
\$331,400	\$426,400	\$596.49 + 0.172% OF EXCESS OVER \$331,400
\$426,400	---	\$759.89

MARRIED FILING JOINT AND SURVIVING SPOUSES: (FILE STATUS = 2 OR 5)

IF AGI IS OVER	BUT NOT OVER	THE TAX TO ADD IS
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\$156,400	\$204,400	0.428% OF AGI ABOVE \$156,400
\$204,400	\$506,400	\$205.44 + 0.327% OF EXCESS OVER \$204,400
\$506,400	\$696,400	\$1,192.98 + 0.172% OF EXCESS OVER \$506,400
\$696,400	---	\$1,519.78

MARRIED FILING SEPARATE: (FILE STATUS = 3)

IF AGI IS OVER	BUT NOT OVER	THE TAX TO ADD IS
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\$ 78,200	\$102,200	0.428% OF AGI ABOVE \$78,200
\$102,200	\$253,200	\$102.72 + 0.327% OF EXCESS OVER \$102,200
\$253,200	\$348,200	\$596.49 + 0.172% OF EXCESS OVER \$253,200
\$348,200	---	\$759.89

HEAD OF HOUSEHOLD: (FILE STATUS = 4)

IF AGI IS OVER	BUT NOT OVER	THE TAX TO ADD IS
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\$156,400	\$201,400	0.428% OF AGI ABOVE \$156,400
\$201,400	\$436,400	\$192.60 + 0.327% OF EXCESS OVER \$201,400
\$436,400	\$556,400	\$961.05 + 0.172% OF EXCESS OVER \$436,400
\$556,400	---	\$1,167.45

IF YOUR TAX TABLE INCOME IS LESS THAN **\$54,000**, THEN PERFORM THE FOLLOWING CALCULATION: SUBTRACT **\$156,400** (**\$78,200** IF MARRIED FILING SEPARATE) FROM YOUR LINE 5 ADJUSTED GROSS INCOME, AND MULTIPLY THIS DIFFERENCE BY 10% (.10). IF YOUR LINE 14, TAX TABLE INCOME IS LESS THAN THE 10% DIFFERENCE CALCULATED, THEN ENTER 6.84% OF THE TAX TABLE INCOME ON LINE 3, NEBRASKA TAX WORKSHEET BELOW; OTHERWISE COMPLETE THE ADDITIONAL TAX CALCULATION ABOVE.

NEBRASKA TAX WORKSHEET

1 TAX FROM NEBR TAX TABLE, CALCULATED ON LINE 14, TAX TABLE INCOME _1_____
 2 ENTER TAX CALCULATED FROM NEBR ADDITIONAL TAX RATE SCHEDULE _2_____
 3 TOTAL TAX (LINE 1 + LINE 2) ENTER HERE AND ON 1040N LINE 15 _3_____

NON-REFUNDABLE CHILD CARE THRESHOLD TABLE

This credit is claimed on 1040N Line 25 if AGI is greater than \$29,000. **These values have not changed for Tax Year 2007.**

Federal AGI	App. Fed. %	% State Credit	Maximum Nebr. Credit	Maximum Nebr. Credit
OVER - BUT NOT OVER			1 CHILD	2 CHILDREN
\$29,000 - 31,000	27%	25%	\$202.50	\$405
\$31,000 - 33,000	26%	25%	\$195	\$390
\$33,000 - 35,000	25%	25%	\$187.50	\$375
\$35,000 - 37,000	24%	25%	\$180	\$360
\$37,000 - 39,000	23%	25%	\$172.50	\$345
\$39,000 - 41,000	22%	25%	\$165	\$330
\$41,000 - 43,000	21%	25%	\$157.50	\$315
\$43,000 - -----	20%	25%	\$150	\$300